IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SEVENTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 10441 of 1997

Between:

D. Umasundari, W/o D.V.Ch.S. Kondaraju, 32 years, 7-42-169/1, Tagarapuvalasa, Visakhapatnam Dist.

..... PETITIONER

AND

Dy. Transport Commissioner & Secretary, Regional Transport Authority, Visakhapatnam.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of certiorari or any other writ, order or direction, calling for the records from the file of the respondent and quash the demand notice of the respondent passed in R.No.30081/A3/96, dt. 25.2.1997 demanding a sum of Rs.21,611/- towards difference of tax for Q.E./ 31.12.1996 in respect of petitioner's stage carriage vehicle AEV 549.

Counsel for the Petitioner: MR.P.Rajagopalachary

Counsel for the Respondent No.: GP FOR TRANSPORT

The Court made the following

ORDER: (per the Hon'ble Sri Justice Bilal Nazki.J)

In this case, the petitioner was having a permit of town service route, but he was found plying the vehicle on muffasil route. Therefore, a show cause notice was issued directing him to pay the difference of tax.

The matter is squarely covered by the Judgment of the Larger Bench of this Court in *L. Royal Reddy and others v. Government of Andhra Pradesh*, wherein it has been held that though the conditions of permit are violated, the rate of tax cannot be changed. However, for violation of conditions of permit, the respondent would be at liberty to take recourse to law.

Therefore, following the said Judgment, we allow the writ petition and set aside the demand notice dated 25.02.1997 with liberty to the respondent to proceed in accordance with law against the petitioner, if he so desires. No order as to costs.

(BILAL NAZKI. J)

---------- (S. ANANDA REDDY. J)

Date: 27.10.2004

Ksld

To

1 Dy. Transport Commissioner & Secretary, Regional Transport Authority, Visakhapatnam.

2 Two CCs,. to the Govt. Pleader for Transport, High Courtj of A.OP., (OUT).

3 Two CD copies.